IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WA.No. 413 of 2007()

AGAINST THE JUDGEMENT IN WPC.3710/2007 Dated 02/02/2007
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APPELLANT: PETITIONER

M/S.T.V.ISMAIL HAJI AND COMPANY,
24/671, UNITY HOUSE, INDIRA GANDHI ROAD,
W/ISLAND, REP. BY ITS MANAGING PARTNER,
M.SHARFUDDIN.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS/RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER (AA),
ERNAKULAM, O/O. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

2. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, MATTANCHERRY.

3. THE STATE OF KERALA, REP. BY ITS
CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

4. STATE PUBLIC INFORMATION OFFICER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

5. UNION OF INDIA, REPRESENTED BY
SECRETARY, FINANCE DEPARTMENT, NORTH BLOCK,
NEW DELHI.

BY SPL.GOVERNMENT PLEADER (TAXES) MR.V.V.ASOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 26/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S.RADHAKRISHNAN, Ag.C.J. &
M.N.KRISHNAN, J.

W.A.No.413 of 2007

Dated, this the 26th day of February, 2007

JUDGMENT

Radhakrishnan, Ag.C.J.

Heard learned counsel on either side.

2. We find no reason to express any final opinion with regard to the various contentions raised by the appellant since the appellant has got an effective alternative remedy of appeal before the appellate authority. Learned counsel appearing for the appellant submitted that the assessment order be set aside and he be given an opportunity to prove the various F Forms before the assessing authority. We are of the view it is open to the appellate authority to examine all those contentions and if necessary to call for the records and to give an opportunity of being heard and also to examine witnesses, if it is necessary in the facts and circumstances of the case, with which we express no opinion.

Writ appeal is disposed of accordingly. The appellant is

given two weeks' time to move the appellate authority. Appellant, if so advised, may move the appellate authority for stay.

K.S.RADHAKRISHNAN,
Ag.CHIEF JUSTICE.

M.N.KRISHNAN,
JUDGE.

Vns